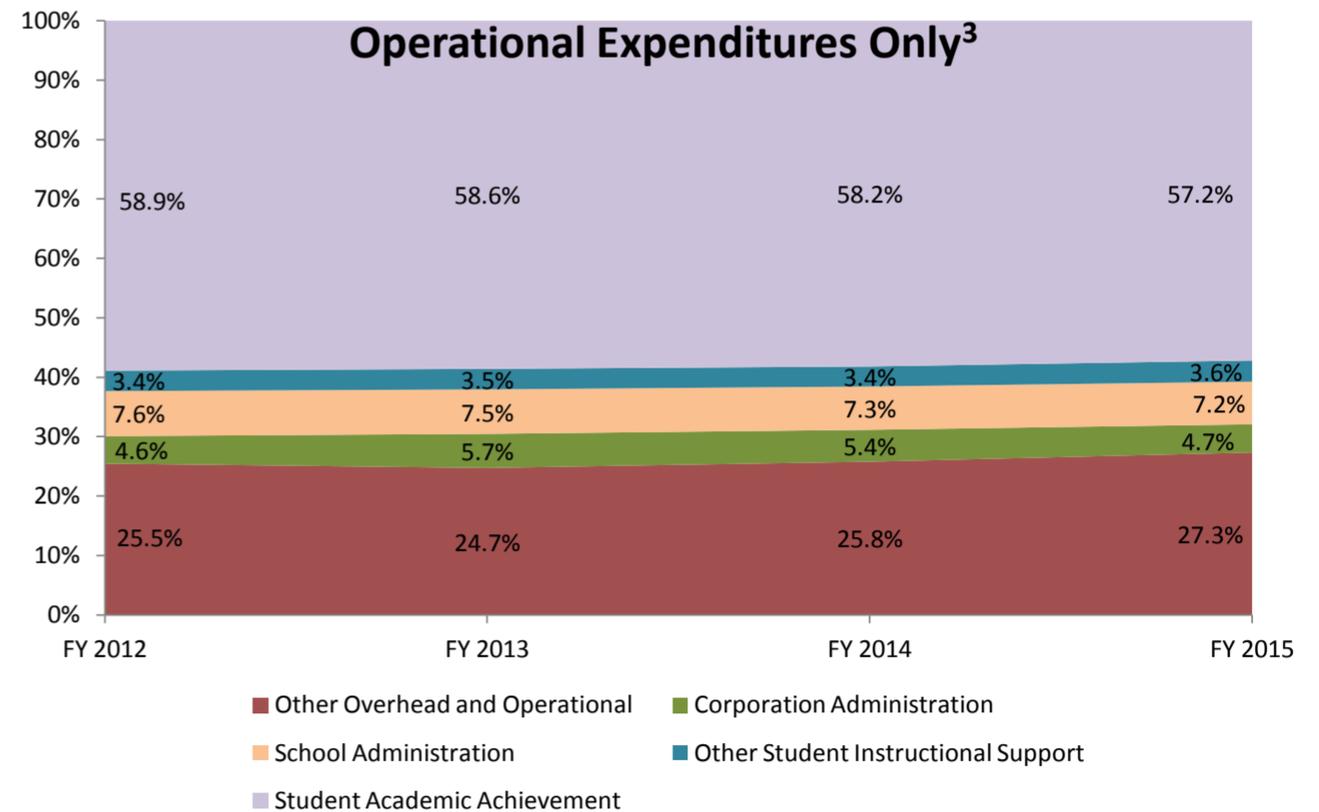
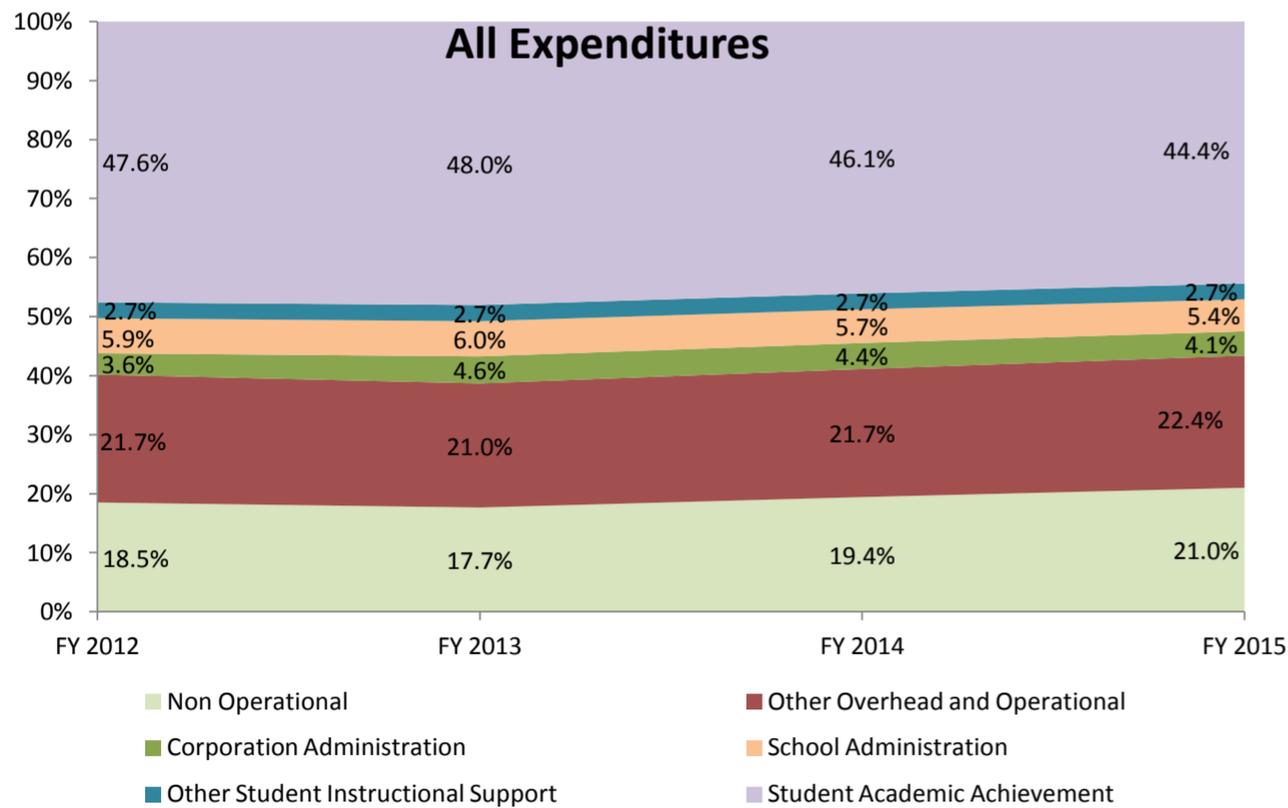


School Corporation Expenditures by Account
Biannual Financial Report Data
C A Beard Memorial School Corp (3455)

Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Student Academic Achievement	\$6,775,676	50.4%	\$6,869,884	44.2%	\$6,371,065	47.6%	\$6,873,493	48.0%	\$5,702,378	46.1%	\$5,454,354	44.4%
Student Instructional Support	\$978,565	7.3%	\$1,041,008	6.7%	\$1,154,821	8.6%	\$1,244,723	8.7%	\$1,039,577	8.4%	\$995,911	8.1%
Total	\$7,754,241	57.7%	\$7,910,891	50.9%	\$7,525,886	56.2%	\$8,118,216	56.7%	\$6,741,956	54.5%	\$6,450,264	52.5%

Non Instructional Expenditures												
	FY 2006 ¹		FY 2009 ²		FY 2012		FY 2013		FY 2014		FY 2015	
	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total	Amount	% of Total
Overhead and Operational	\$3,224,397	24.0%	\$4,111,674	26.4%	\$3,385,597	25.3%	\$3,664,119	25.6%	\$3,231,289	26.1%	\$3,257,579	26.5%
Non Operational	\$2,457,606	18.3%	\$3,522,594	22.7%	\$2,479,048	18.5%	\$2,526,461	17.7%	\$2,404,189	19.4%	\$2,581,083	21.0%
Not Categorized	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%	\$0	0.0%
Total	\$5,682,003	42.3%	\$7,634,268	49.1%	\$5,864,646	43.8%	\$6,190,580	43.3%	\$5,635,478	45.5%	\$5,838,663	47.5%

Grand Total	\$13,436,244	\$15,545,159	\$13,390,531	\$14,308,796	\$12,377,434	\$12,288,927
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Note 1: FY 2006 is included per IC 20-42.5-3-5. The Prorated by Fund accounts are included in the appropriate expenditure category.

Note 2: FY 2009 is included because it is the first year that the State Board of Accounts used the Accounting and Financial Regulatory Reporting Manual that is currently in place.

Note 3: Operational expenditures exclude: Non Operational expenditure type, Property object codes, and Adult/Continuing Education accounts.

School Corporation Expenditures by Account
Biannual Financial Report Data
C A Beard Memorial School Corp (3455)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change						
					2006 to 2015	2009 to 2015	2014 to 2015				
Student Academic Achievement											
11050 Regular Programs Full Day Kindergarten	\$0	\$0	\$288,604	\$283,318	NA	NA	-1.8%				
11100 Regular Programs Elementary	\$1,396,902	\$1,797,083	\$1,605,713	\$1,013,905	-27.4%	-43.6%	-36.9%				
11200 Regular Programs Middle/Junior High	\$966,297	\$1,430,464	\$1,262,661	\$1,478,192	53.0%	3.3%	17.1%				
11300 Regular Programs High School	\$1,333,346	\$1,526,891	\$1,206,143	\$1,261,294	-5.4%	-17.4%	4.6%				
11350 Regular Programs High School - Academic Honors Diploma	\$0	\$1,225	\$6,856	\$1,419	NA	15.8%	-79.3%				
11420 Regular Programs Vocational Education - Agriculture B	\$42,215	\$55,371	\$53,062	\$56,708	34.3%	2.4%	6.9%				
11450 Regular Programs Vocational Education - Consumer and Homemaking	\$81,502	\$90,689	\$59,450	\$61,070	-25.1%	-32.7%	2.7%				
11630 Regular Programs Alternative Education Programs - High School	\$0	\$2,297	\$0	\$0	NA	NA	NA				
11910 Regular Programs Other Regular Programs - Competency Testing	\$2,931	\$0	\$0	\$0	NA	NA	NA				
12110 Special Programs Gifted and Talented - Gifted And Talented	\$1,470	\$33,471	\$20,382	\$28,082	1810.8%	-16.1%	37.8%				
12210 Special Programs Mental Disabilities - Mild Mental Disabilities	\$54,189	\$70,055	\$306,620	\$379,509	600.3%	441.7%	23.8%				
12350 Special Programs Physical Impairment - Homebound	\$1,240	\$2,622	\$0	\$3,147	153.9%	20.0%	NA				
12520 Special Programs Culturally Different - Compensatory	\$12,058	\$0	\$0	\$0	NA	NA	NA				
12900 Special Programs Other Special Programs	\$0	\$0	\$1,288	\$0	NA	NA	NA				
14300 Summer School Programs High School	\$10,894	\$43,653	\$8,064	\$8,688	-20.3%	-80.1%	7.7%				
16100 Remediation Remediation Testing	\$26,005	\$7,614	\$3,290	\$3,302	-87.3%	-56.6%	0.4%				
16200 Remediation Preventive Remediation	\$55,301	\$1,026	\$0	\$0	NA	NA	NA				
17300 Pay. to Other Gov. Units in State Area Vocat. School (Part. Share)	\$164,153	\$154,038	\$170,694	\$176,955	7.8%	14.9%	3.7%				
17400 Pay. to Other Gov. Units in State Joint Services and Supply - Special Ed.	\$804,041	\$1,083,155	\$431,267	\$459,153	-42.9%	-57.6%	6.5%				
17900 Pay. to Other Gov. Units in State Other	\$206	\$0	\$0	\$0	NA	NA	NA				
22110 Instruction Imp. of Instruction - Service Area Direction	\$0	(\$973)	\$5,473	\$419	NA	NA	-92.4%				
22120 Instruction Imp. of Instruction - Instruction and Curriculum Dev.	\$67,176	\$50,382	\$4,750	\$13,858	-79.4%	-72.5%	191.8%				
22130 Instruction Imp. of Instruction - Instructional Staff Training	\$20,196	\$22,404	\$16	\$0	NA	NA	NA				
22190 Instruction Imp. of Instruction - Other Imp. of Instruct. Services	\$0	\$0	\$437	\$0	NA	NA	NA				
22220 Instruction Library/Media Services - School Library	\$179,456	\$130,503	\$51,602	\$56,685	-68.4%	-56.6%	9.8%				
22230 Instruction Library/Media Services - Audiovisual	\$0	\$7,539	\$0	\$0	NA	NA	NA				
22250 Instruction Library/Media Services - Computer Assisted Instruc. Services	\$78,562	\$540	\$0	\$114,581	45.8%	21138.0%	NA				
22340 Instruction Instruc. Related Tech. - Systems Application Development	\$0	\$0	\$3,000	\$0	NA	NA	NA				
22360 Instruction Instruc. Related Tech. - Network Support	\$57,367	\$118,958	\$63,013	\$0	NA	NA	NA				
22370 Instruction Instruc. Related Tech. - Hardware Maintenance and Support	\$0	\$65,953	\$45,160	\$16,554	NA	-74.9%	-63.3%				
22900 Instruction Other Support Service - Instruct. Staff	\$0	\$0	\$6,783	\$0	NA	NA	NA				
25510 Central Services Textbooks for Rent/Resale - Direction of Rental Service	\$22,295	\$0	\$0	\$0	NA	NA	NA				
25520 Central Services Textbks. for Rent/Resale - Textbks., Workbooks, & Repairs	\$157,818	\$168,314	\$97,794	\$37,516	-76.2%	-77.7%	-61.6%				
25540 Central Services Textbks. for Rent/Resale - Other Textbook Rental Service	\$0	\$83	\$257	\$0	NA	NA	NA				
25550 Central Services Textbks. for Rent/Resale - Direction of Resale Service	\$0	\$6,528	\$0	\$0	NA	NA	NA				
25560 Central Services Textbks. for Rent/Resale - Public Information Services	\$11,945	\$0	\$0	\$0	NA	NA	NA				
26497 NA Teachers Retir. Fund - 07 Acct. Code	\$245,499	\$0	\$0	\$0	NA	NA	NA				
Student Academic Achievement Total					\$5,793,064	\$6,869,884	\$5,702,378	\$5,454,354	-5.8%	-20.6%	-4.3%
Student Instructional Support											
21110 Students Attend. & Social Work Serv. - Service Area Direction	\$0	\$0	\$23,726	\$14,825	NA	NA	-37.5%				
21190 Students Attend. & Social Work Serv. - Other	\$0	\$4,452	\$0	\$0	NA	NA	NA				
21220 Students Guidance Services - Counseling Services	\$143,312	\$191,741	\$124,449	\$136,145	-5.0%	-29.0%	9.4%				
21320 Students Health Services - Medical Services	\$2,546	\$808	\$0	\$0	NA	NA	NA				
21340 Students Health Services - Nurse Services	\$39,344	\$64,506	\$102,180	\$104,284	165.1%	61.7%	2.1%				
21390 Students Health Services - Other Health Services	\$0	\$325	\$1,562	\$2,556	NA	686.5%	63.6%				
21520 Students Speech Path. & Audio. Serv. - Speech Pathology Services	\$43,400	\$50,633	\$62,219	\$67,805	56.2%	33.9%	9.0%				
21890 Students Special Ed. Administration - Other Special Ed. Admin.	\$0	\$2,598	\$0	\$0	NA	NA	NA				
21990 Students Other Support Services Students - Other Student Services	\$0	\$0	\$18,998	\$4,601	NA	NA	-75.8%				
24100 School Administration Office of The Principal	\$563,294	\$723,170	\$706,443	\$665,695	18.2%	-7.9%	-5.8%				
24900 School Administration Other Support Services - School Admin.	\$0	\$2,774	\$0	\$0	NA	NA	NA				

School Corporation Expenditures by Account
Biannual Financial Report Data
C A Beard Memorial School Corp (3455)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
Student Instructional Support Total	\$791,897	\$1,041,008	\$1,039,577	\$995,911	25.8%	-4.3%	-4.2%
Overhead and Operational							
23110 General Administration Board of Education - Service Area Direction	\$13,198	\$15,696	\$21,247	\$23,433	77.5%	49.3%	10.3%
23120 General Administration Board of Education - Service Area Assistants	\$21,321	\$4,752	\$0	\$0	NA	NA	NA
23150 General Administration Board of Education - Legal Services	\$13,768	\$7,294	\$48,765	\$24,545	78.3%	236.5%	-49.7%
23160 General Administration Board of Education - Promotion Expenses	\$4,839	\$4,642	\$2,035	\$2,580	-46.7%	-44.4%	26.8%
23210 General Administration Executive Administration - Office of The Superintendent	\$195,844	\$257,706	\$198,018	\$230,341	17.6%	-10.6%	16.3%
23230 General Administration Executive Administration - Staff Relations and Negotiations	\$13,606	\$12,363	\$88,999	\$22,578	65.9%	82.6%	-74.6%
25110 Central Services Fiscal Services - Office of The Business Manager	\$0	\$81,843	\$100,059	\$125,119	NA	52.9%	25.0%
25191 Central Services Fiscal Services - Other - Refund of Revenue	\$0	\$72,772	\$6,757	\$0	NA	NA	NA
25192 Central Services Fiscal Services - Other - Petty Cash	\$392	\$0	\$0	\$0	NA	NA	NA
25195 Central Services Fiscal Services - Other - Bank Account Service Charge	\$0	\$318	\$2,979	\$3,932	NA	1136.6%	32.0%
25199 Central Services Fiscal Services - Other - Other	\$700	\$0	\$1,000	\$0	NA	NA	NA
25860 Central Services Admin. Tech. Services - Hardware Maintenance And Support	\$0	\$0	\$24,983	\$65,842	NA	NA	163.5%
25890 Central Services Other Technology Services	\$0	\$8,994	\$50,075	\$6,828	NA	-24.1%	-86.4%
25910 Central Services Other Supp. Serv. Cent. Serv. - Judgments	\$0	\$774,578	\$0	\$0	NA	NA	NA
25920 Central Services Other Supp. Serv. Cent. Serv. - Ditch Assessments	\$21	\$17	\$0	\$0	NA	NA	NA
26200 Oper. & Maint. of Plant Serv. Maintenance of Buildings	\$1,178,199	\$1,641,527	\$890,218	\$873,340	-25.9%	-46.8%	-1.9%
26300 Oper. & Maint. of Plant Serv. Maintenance of Grounds	\$18,233	\$24,421	\$36,972	\$45,705	150.7%	87.2%	23.6%
26400 Oper. & Maint. of Plant Serv. Maintenance of Equipment	\$139,825	\$111,052	\$251,144	\$287,652	105.7%	159.0%	14.5%
26495 Category not Specified Supp., Cent., Oth. Staff Serv.; Off. Bonds - 07 Acc. Code	\$825	\$0	\$0	\$0	NA	NA	NA
26499 Category not Specified Other - 2007 Account Code	\$98,837	\$0	\$0	\$0	NA	NA	NA
26500 Oper. & Maint. of Plant Serv. Vehicle Maintenance (not buses)	\$2,535	\$3,209	\$3,256	\$0	NA	NA	NA
26700 Oper. & Maint. of Plant Serv. Insurance	\$132,738	\$114,773	\$152,046	\$146,986	10.7%	28.1%	-3.3%
26800 Oper. & Maint. of Plant Serv. Other Op. and Maintenance of Plant	\$0	\$0	\$5,200	\$0	NA	NA	NA
27010 Student Transportation Service Area Direction	\$68,573	\$113,045	\$92,970	\$108,387	58.1%	-4.1%	16.6%
27100 Student Transportation Vehicle Operation	\$301,541	\$306,872	\$378,993	\$441,278	46.3%	43.8%	16.4%
27200 Student Transportation Monitoring Services	(\$438)	\$11,488	\$3,711	\$7,031	NA	-38.8%	89.5%
27300 Student Transportation Vehicle Servicing and Maintenance	\$203,155	\$262,384	\$194,183	\$174,877	-13.9%	-33.4%	-9.9%
27400 Student Transportation Purchase of School Buses	\$138,114	\$0	\$152,251	\$169,466	22.7%	NA	11.3%
27500 Student Transportation Insurance on Buses	\$22,044	\$21,473	\$28,793	\$24,354	10.5%	13.4%	-15.4%
27600 Student Transportation Insurance on Pupils	\$2,000	\$0	\$0	\$0	NA	NA	NA
27900 Student Transportation Other Student Transportation Services	\$2,074	\$751	\$704	\$360	-82.6%	-52.0%	-48.9%
31100 Food Services Operations Service Area Direction	\$23,547	\$17,278	\$29,374	\$30,441	29.3%	76.2%	3.6%
31200 Food Services Operations Food Preparation and Dispensing	\$214,298	\$128,691	\$217,942	\$201,959	-5.8%	56.9%	-7.3%
31400 Food Services Operations Food Purchases	\$117,862	\$88,980	\$217,225	\$226,451	92.1%	154.5%	4.2%
31900 Food Services Operations Other Food Services	\$17,563	\$24,758	\$31,388	\$14,097	-19.7%	-43.1%	-55.1%
Overhead and Operational Total	\$2,945,215	\$4,111,674	\$3,231,289	\$3,257,579	10.6%	-20.8%	0.8%
Non Operational							
33200 Category not Specified Community Recreation	\$55,555	\$314,751	\$89,620	\$101,056	81.9%	-67.9%	12.8%
33400 Category not Specified Athletic Coaches	\$69,573	\$186,948	\$185,157	\$204,841	194.4%	9.6%	10.6%
41000 Category not Specified Land Acquisition and Development	\$3,211	\$33,746	\$0	\$0	NA	NA	NA
43000 Category not Specified Professional Services	\$1,108	\$1,388	\$0	\$0	NA	NA	NA
45100 Building Acq., Const. and Impr. Building Acquisition, Const. and Improv.	\$35,088	\$58,001	\$14,063	\$210,221	499.1%	262.4%	1394.9%
45200 Building Acq., Const. and Impr. Energy Savings Contracts	\$0	\$0	\$117,552	\$117,431	NA	NA	-0.1%
45500 Building Acq., Const. and Impr. Rent of Build., Facilities, and Equip.	\$0	\$9,981	\$9,389	\$11,591	NA	16.1%	23.5%
46000 Category not Specified Purchase of Moveable Equipment	\$0	\$0	\$0	\$3,156	NA	NA	NA
47000 Category not Specified Purchase of Mobile or Fixed Equipment	\$99,929	\$54,770	\$6,740	\$3,352	-96.6%	-93.9%	-50.3%
49000 Category not Specified Other Facilities Acq. and Construction	\$88,787	\$1,393	\$5,678	\$5,604	-93.7%	302.4%	-1.3%
51600 Principal on Debt Other DLGF Approved Debt	\$0	\$0	\$17,524	\$0	NA	NA	NA
52200 Interest on Debt Temporary Loans	\$0	\$1,524,372	\$20,893	\$21,958	NA	-98.6%	5.1%
53100 Lease Rental Buildings-Principal	\$827,222	\$711,858	\$851,500	\$850,500	2.8%	19.5%	-0.1%

School Corporation Expenditures by Account
Biannual Financial Report Data
C A Beard Memorial School Corp (3455)

Account	FY 2006	FY 2009	FY 2014	FY 2015	Percent Change		
					2006 to 2015	2009 to 2015	2014 to 2015
54200 Advancements and Obligations Common School Fund - Principal	\$1,246,407	\$624,887	\$1,086,072	\$1,050,374	-15.7%	68.1%	-3.3%
60700 Category not Specified Scholarships	\$0	\$500	\$0	\$1,000	NA	100.0%	NA
Non Operational Total	\$2,426,879	\$3,522,594	\$2,404,189	\$2,581,083	6.4%	-26.7%	7.4%
Prorated by Fund							
26491 NA PERF - Academic Achievement	\$23,906	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Instructional Support	\$4,312	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Overhead and Operational	\$12,575	\$0	\$0	\$0	NA	NA	NA
26491 NA PERF - Non Operational	\$711	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Academic Achievement	\$294,588	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Instructional Support	\$54,484	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Overhead and Operational	\$105,467	\$0	\$0	\$0	NA	NA	NA
26492 NA Social Security - Non Operational	\$8,967	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Academic Achievement	\$16,177	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Instructional Support	\$3,108	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Overhead and Operational	\$3,878	\$0	\$0	\$0	NA	NA	NA
26493 NA Workman's Compensation - Non Operational	\$509	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Academic Achievement	\$647,940	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Instructional Support	\$124,763	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Overhead and Operational	\$157,262	\$0	\$0	\$0	NA	NA	NA
26494 NA Group Insurance - Non Operational	\$20,539	\$0	\$0	\$0	NA	NA	NA
Prorated by Fund Total	\$1,479,188	\$0	\$0	\$0	NA	NA	NA